

# Kentucky's Film Incentive Summary



- In order to apply for incentives, the qualifying applicant will be required to have minimum investments of \$50,000 for documentaries and national touring Broadway shows, \$200,000 for Commercials, \$500,000 for full length films and television shows
- The incentive provides qualifying applicants the ability to recover up to 20% of qualified expenditures through a refundable income tax credit
- An eligible company shall apply at least 30 days before an expenditure occurs
- The company shall be notified within 30 days after receiving the application of its status
- Applications are approved by the Kentucky Film Office, Secretary of the Tourism, Arts and Heritage Cabinet, Finance and Administration Cabinet and Kentucky Tourism Development Finance Authority. All approved applicants must also be submitted to the Legislative Research Commission's and the Government Contract Review Committee.
- The Kentucky Film Office monitors and determines if the applicant is fulfilling all obligations to the program
- In it's credits, the company will acknowledge the production was filmed in Kentucky
- The Kentucky Film Office may require the company to pay an administrative fee of no more than .5% of the estimated amount of the incentive or \$500, whichever is greater
- The Kentucky Film Office and the Secretary or the Tourism, Arts and Heritage Cabinet shall review the final script before the incentive is awarded
- The Finance and Administration Cabinet will verify the company has fulfilled all state tax liabilities

- On and before October 1, 2010 and each year after, the office must report the following to the KTDFA and to the LRC:
  - Name of the approved company and a description of the project
  - Amount of approved costs
  - Total amount recovered
  - Number of applications submitted
  - Number of applications approved
  - Total amount approved for recovery

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